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A
COLLECTION
OF
THE ACTS
OF
THE INDIAN LEGISLATURE AND OF THE
GOVERNOR GENERAL
FOR THE YEAR
1931

CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1932

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TITLES OF ACTS

PASSED BY

THE INDIAN LEGISLATURE AND BY THE GOVERNOR GENERAL

IN THE YEAR 1931.

- I. An Act to supplement the Criminal Procedure (Punjab Amendment) Act, 1930.
- II. „ to provide for the modification of certain import duties relating to the fostering and development of the steel industry in British India.
- III. „ to provide for the fostering and development of the gold thread industry in British India.
- IV. „ further to amend the Indian Income-tax Act, 1922, for a certain purpose.
- V. „ further to amend the Indian Territorial Force Act, 1920, for a certain purpose.
- VI. „ further to amend the Auxiliary Force Act, 1920, for a certain purpose.
- VII. „ further to amend the Cantonments Act, 1924, for certain purposes.
- VIII. „ to give effect in British India to the Treaty for the Limitation and Reduction of Naval Armament
- IX. „ further to amend the Indian Merchant Shipping Act, 1923, for certain purposes.
- X. „ to make special provision for the administration of the port of Vizagapatam.
- XI. „ further to amend the Indian Ports Act, 1908, for a certain purpose.
- XII. „ to amend the Indian Reserve Forces Act, 1888, for certain purposes.

- XIII. An Act further to amend the Indian Factories Act, 1911, for a certain purpose.
- XIV. „ to impose a temporary additional duty of customs on foreign salt.
- XV. „ to impose a temporary duty of customs on the importation of wheat
- XVI. „ to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise.
- XVII. „ further to amend the Indian Succession Act, 1925, for a certain purpose.
- XVIII. „ to amend the Aligarh Muslim University Act, 1920, for certain purposes.
- XIX. „ to amend the Land Customs Act, 1924, for a certain purpose.
- XX. „ to extend the powers of the Sheriff of Calcutta to hold persons in lawful custody.
- XXI. „ further to amend the Indian Mines Act, 1923, for a certain purpose.
- XXII. „ to provide for the protection of the heavy chemical industry.
- XXIII. „ to provide against the publication of matter inciting to or encouraging murder or violence.
- „ to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to vary the excise duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, to fix rates of income-tax and super-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver liable under the Silver (Excise Duty) Act, 1930.¹
- „ to supplement the Indian Finance Act, 1931, and to extend the operation of its temporary provisions.¹

¹ No number was given to this Act which was made by the Governor General under section 67B of the Government of India Act.

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¹No number was given to this Act which was made by the Governor General under section 67B of the Government of India Act.

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Price anna 1 or 1½d.

ACT No. I OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 19th
February, 1931.)*

An Act to supplement the Criminal Procedure (Punjab Amendment) Act, 1930.

Punj. Act IV
of 1930.

WHEREAS it is expedient to supplement the Criminal Procedure (Punjab Amendment) Act, 1930; It is hereby enacted as follows:—

1. This Act may be called the Punjab Criminal Procedure Short title.
Amendment (Supplementary) Act, 1931.

2. In this Act,—

Definitions.

(a) “ Code ” means the Code of Criminal Procedure,
1898; and

V of 1898.

(b) “ local Act ” means the Criminal Procedure (Punjab
Amendment) Act, 1930.

Punj. Act IV
of 1930.

3. (1) Any person convicted on a trial held by Commis- Appeals and
confirmations.
sioners under the local Act may appeal to the High Court of
Judicature at Lahore, and such appeal shall be disposed of
by the High Court in the manner provided in Chapter
XXXI of the Code.

(2) When the Commissioners pass a sentence of death, the
record of the proceedings before them shall be submitted to
the High Court and the sentence shall not be executed unless
it is confirmed by the High Court which shall exercise, in
respect of such proceedings, all the powers conferred on the
High Court by Chapter XXVII of the Code.

Price 1 anna or 1½d.]

MGIPC—L—IX-5—17-3-31—4,000.

ACT No. II OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th
February, 1931.)

An Act to provide for the modification of certain import duties relating to the fostering and development of the steel industry in British India.

WHEREAS it is expedient to remove the existing inequality of tariff treatment as between manufacturers in British India and manufacturers abroad of certain articles made of iron or steel:

AND WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, further to provide for the fostering and development of the steel industry by increasing the import duty leviable on certain railway materials made of iron or steel;

It is hereby enacted as follows:—

1. This Act may be called the Steel Industry (Protection) Short title.
Act, 1931.

VIII of 1894. 2. In the Second Schedule to the Indian Tariff Act, 1894, Amendment of
Second Schedule
to Act VIII of
1894.
there shall be made the amendments specified in the Schedule to this Act.

THE SCHEDULE.

(See section 2.)

*Amendments to the Second Schedule to the Indian Tariff Act,
1894.*

1. In Item No. 61,—

(a) in the third sub-item, the word “ rivets ” shall be
omitted; and

(b) in

1

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- (b) in the fifth sub-item, the brackets, words and figures “ (see Nos. 63 and 150) ” and the words “ and fastenings therefor other than tie-bars ” shall be omitted.

2. In Item No. 63, the words “ fish bolts and nuts,” and the words “ switches, crossings and the like materials made of alloy steel ” shall be omitted.

3. For Item No. 145, the following items shall be substituted, namely:—

“ 145	IRON OR STEEL BOLTS AND NUTS, including hook-bolts and nuts for roofing and fish bolts and nuts.	Rs. 2-4-0 per cwt.
145A	IRON OR STEEL RIVETS	Rs. 2 per cwt.”

4. In Item No. 150,—

- (a) in sub-item B, for the words “ Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials ”, the words “ Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts ” shall be substituted;
- (b) in sub-item C, the words “ and keys and distance pieces and the like for use with such sleepers ” shall be omitted;
- (c) in sub-item D, after the word “ Spikes ” the words and brackets “ (other than dogspikes) ” shall be inserted; and
- (d) the following sub-items shall be added, namely:—

“ E.	Dogspikes	Rs. 2-4-0 per cwt.
F.	Gibs, cotters, keys, distance pieces and other fastenings for use with iron or steel sleepers.	Rs. 2 per cwt.”

ACT No. III OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th February, 1931.)

An Act to provide for the fostering and development of the gold thread industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the fostering and development of the gold thread industry by increasing, for a period of ten years, the import duty leviable on certain articles; It is hereby enacted as follows:—

1. This Act may be called the Gold Thread Industry Short title.
(Protection) Act, 1931.

VIII of 1894. 2. (1) In Item No. 43BBB of the Second Schedule to the Indian Tariff Act, 1894 (hereinafter referred to as the said Schedule), the words and brackets “silver thread and wire (including so-called gold thread and wire mainly made of silver), silver leaf” shall be omitted. Amendment of Item 43BBB of Schedule II, Act VIII of 1894.

XV of 1930. (2) Sub-section (1) shall have effect only up to the 31st day of March, 1931, and thereafter, Item No. 43BBB, as hereby amended, shall, in pursuance of sub-section (3) of section 1 of the Indian Finance Act, 1930, be omitted from the said Schedule.

3. In Item No. 131 of the said Schedule, the words “gold thread and wire” shall be omitted. Amendment of Item 131 of Schedule II, Act VIII of 1894.

4. (1) In Part VI of the said Schedule, the following Item shall be inserted, namely:— Insertion of new Item 132 in Schedule II, Act VIII of 1894.

“132 | SILVER PLATE, and silver manufactures, all sorts |
| not otherwise specified.”

(2) Sub-section (1) shall have effect on the expiration of the 31st day of March, 1931, and sub-section (3) of section 1

of
1

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ACT No. V OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd March, 1931.)

An Act further to amend the Indian Territorial Force Act, 1920, for a certain purpose.

XLVIII of
1920.

WHEREAS it is expedient further to amend the Indian Territorial Force Act, 1920, for the purpose herein-after appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Territorial Force Short title.
(Amendment) Act, 1931.

XLVIII of
1920.

2. In clause (d) of sub-section (2) of section 13 of the Indian Territorial Force Act, 1920, for the words “ the preliminary and periodical training to be undergone by ” the words “ preliminary and periodical military training, compulsory and voluntary, for ” shall be substituted. Amendment of section 13, Act XLVIII of 1920.

Price 1 anna or 1½d.]

ACT No. VI OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd March, 1931.)

An Act further to amend the Auxiliary Force Act, 1920, for a certain purpose.

XLIX of 1920. **W**HEREAS it is expedient further to amend the Auxiliary Force Act, 1920, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Auxiliary Force (Amend- Short title.
ment) Act, 1931.

XLIX of 1920 **2.** In clause (f) of sub-section (2) of section 30 of the Amendment of
Auxiliary Force Act, 1920, for the words “ persons liable to **section 30, Act**
perform military service under this Act ” the words “ en- **XLIX of 1920.**
rolled persons ” shall be substituted.

Price 1 anna or 1½d.]

ACT No. VII OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd March, 1931.)

An Act further to amend the Cantonments Act, 1924, for certain purposes.

II of 1924.

WHEREAS it is expedient further to amend the Cantonments Act, 1924, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Cantonments (Amendment) Act, 1931. Short title.

II of 1924.

2. To sub-section (1) of section 39 of the Cantonments Act, 1924 (hereinafter referred to as the said Act), the following proviso shall be added, namely:— Amendment of section 39, Act II of 1924.

“ Provided that, where the Board does not include any elected member, the quorum shall be four.”

3. In sub-section (1) of section 52 of the said Act, the words “ on a recommendation made to him in this behalf by the Officer Commanding the District or where the Officer Commanding the District is himself the Officer Commanding-in-Chief, the Command, for the purposes of this Act, of his own motion ” shall be omitted. Amendment of section 52, Act II of 1924.

4. In section 75 of the said Act, after the word “ application ” the words “ in writing ” shall be inserted. Amendment of section 75, Act II of 1924.

5. In section 77A of the said Act,—

(a) the word and figures “ section 75 ” shall be omitted; and Amendment of section 77A, Act II of 1924.

(b) for the words “ circumstances in which it is claimed ” the following shall be substituted, namely:—

“ fact that the building, land or tenement has become vacant and unproductive of rent ”.

6. In

Cantonments (Amendment). [ACT VII OF 1931.]

Amendment
of section 99A,
Act II of 1924.

6. In section 99A of the said Act, the words " belonging to the Secretary of State for India in Council " shall be omitted.

Amendment
of section 236,
Act II of 1924.

7. In sub-section (2) of section 236 of the said Act, after the word " sub-inspector " the words " or a sergeant " shall be inserted and after the words " Officer Commanding the Station " where they occur the second time, the words " with the concurrence of the District Magistrate " shall be added.

Insertion of
new section
286A in Act II
of 1924.

8. After section 286 of the said Act the following section shall be inserted, namely:—

Power to dele-
gate functions
of Executive
Officer.

" 286A. The Cantonment Authority may empower any of its members or officers to exercise or perform in the absence of the Executive Officer from the Cantonment all or any of such powers or duties of an Executive Officer under this Act as the Governor General in Council may, by notification in the Gazette of India, specify in this behalf."

ACT No. VIII OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd March, 1931.)

An Act to give effect in British India to the Treaty for the Limitation and Reduction of Naval Armament.

WHEREAS it is expedient to give effect in British India to the Treaty for the Limitation and Reduction of Naval Armament signed at London on behalf of His Majesty on the twenty-second day of April, 1930; It is hereby enacted as follows:—

1. This Act may be called the Indian Naval Armament Short title.
(Amendment) Act, 1931.

VII of 1923. 2. In the preamble to the Indian Naval Armament Act, Amendment of
1923 (hereinafter referred to as the said Act), after the figures preamble, Act
“ 1922 ”, the following shall be inserted, namely:— VII of 1923.

“ and to the Treaty for the Limitation and Reduction of Naval Armament signed at London on behalf of His Majesty on the twenty-second day of April, 1930 ”.

3. In clause (c) of section 2 of the said Act, after the Amendment of
figures “ 1922 ”, the following shall be inserted, namely:— section 2, Act
VII of 1923.

“ and of the Treaty for the Limitation and Reduction of Naval Armament signed at London on behalf of His Majesty on the twenty-second day of April, 1930 ”.

4. To the Schedule to the said Act the following shall be Amendment of
added, namely:— Schedule, Act
VII of 1923.

“ ARTICLES OF TREATY FOR THE LIMITATION AND REDUCTION OF NAVAL ARMAMENT.

Article 3.

1. For the purposes of the Washington Treaty, the definition of an aircraft carrier given in Chapter II, Part 4 of the said Treaty is hereby replaced by the following definition:

The expression “ aircraft carrier ” includes any surface vessel of war, whatever its displacement, designed for
the

the specific and exclusive purpose of carrying aircraft and so constructed that aircraft can be launched therefrom and landed thereon.

2. The fitting of a landing-on or flying-off platform or deck on a capital ship, cruiser or destroyer, provided such vessel was not designed or adapted exclusively as an aircraft carrier, shall not cause any vessel so fitted to be charged against or classified in the category of aircraft carriers.

Article 4.

* * * * *

2. As from the coming into force of the present Treaty in respect of all the High Contracting Parties, no aircraft carrier of 10,000 tons (10,160 metric tons) or less standard displacement, mounting a gun above 6·1 inch (155 mm.) calibre shall be constructed within the jurisdiction of any of the High Contracting Parties.

Article 5.

An aircraft carrier must not be designed and constructed for carrying a more powerful armament than that authorised by Article IX or Article X of the Washington Treaty, or by Article 4 of the present Treaty, as the case may be.

Wherever in the said Articles IX and X the calibre of 6 inches (152 mm.) is mentioned, the calibre of 6·1 inches (155 mm.) is substituted therefor.

Article 6.

1. The rules for determining standard displacement prescribed in Chapter II, Part 4 of the Washington Treaty shall apply to all surface vessels of war of each of the High Contracting Parties.

2. The standard displacement of a submarine is the surface displacement of the vessel complete (exclusive of the water in non-watertight structure) fully manned, engined, and equipped ready for sea, including all armament and ammunition, equipment, outfit, provisions for crew, miscellaneous stores, and implements of every description that are intended to be carried in war, but without fuel, lubricating oil, fresh water or ballast water of any kind on board.

3. Each

3. Each naval combatant vessel shall be rated at its displacement tonnage when in the standard condition. The word "ton", except in the expression "metric tons", shall be understood to be the ton of 2,240 pounds (1,016 kilos.).

Article 7.

1. No submarine the standard displacement of which exceeds 2,000 tons (2,032 metric tons) or with a gun above 5·1 inch (130 mm.) calibre shall be acquired by or constructed by or for any of the High Contracting Parties.

2. Each of the High Contracting Parties may, however, retain, build or acquire a maximum number of three submarines of a standard displacement not exceeding 2,800 tons (2,845 metric tons); these submarines may carry guns not above 6·1 inch (155 mm.) calibre. Within this number, France may retain one unit, already launched, of 2,880 tons (2,926 metric tons), with guns the calibre of which is 8 inches (203 mm.).

* * * * *

4. As from the coming into force of the present Treaty in respect of all the High Contracting Parties, no submarine the standard displacement of which exceeds 2,000 tons (2,032 metric tons) or with a gun above 5·1 inch (130 mm.) calibre shall be constructed within the jurisdiction of any of the High Contracting Parties, except as provided in paragraph 2 of this Article."

ACT No. IX OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 17th March, 1931.)

An Act further to amend the Indian Merchant Shipping Act, 1923, for certain purposes.

XXI of 1923. **W**HEREAS it is expedient further to amend the Indian Merchant Shipping Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Merchant Shipping Short title.
(Amendment) Act, 1931.

XXI of 1923. **2.** After clause (a) of sub-section (2) of section 5 of the Amendment of section 5, Act XXI of 1923.
Indian Merchant Shipping Act, 1923 (hereinafter referred to as the said Act), the following clause shall be inserted, namely:—

“(aa) The provisions relating to the employment of young persons shall apply to ships registered in British India and to foreign ships in the manner prescribed in the said provisions.”

3. In sub-section (1) of section 23 of the said Act,— Amendment of section 23, Act XXI of 1923.
(a) the words “ Subject to the provisions of the Apprentices Act, 1850,” shall be omitted;
(b) after the word “ boy ” the words “ not under fourteen years of age ” shall be inserted; and
(c) for the words “ said Act shall, save as hereinafter provided in this section ” the words “ Apprentices Act, 1850, shall, subject to the provisions of this Act ” shall be substituted.

4. After section 37 of the said Act, the following heading Insertion of new sections 37A, 37B, 37C, 37D, 37E, 37F, 37G, 37H, 37I and 37J in Act XXI of 1923.
and sections shall be inserted, namely:—

“ *Employment of Young Persons.* ”

37A. For the purposes of the following provisions—

(i) “ coasting-ship ” means a ship exclusively employed Definitions of “coasting-ship”, “young lascar”, and “young person”.
in trading between any ports or places on the continent

continent of India, or between Aden and Perim, or between ports or places on the continent of India and ports or places in the island of Ceylon;

- (ii) "young lascar" means a lascar or other native seaman under eighteen years of age; and
- (iii) "young person" means a person under eighteen years of age, and includes a young lascar.

**Employment
of children.**

37B. No young person under fourteen years of age shall be engaged or carried to sea to work in any capacity in any ship registered in British India and no young lascar under fourteen years of age shall be engaged or carried to sea to work in any capacity in any foreign ship, except—

- (a) in a school-ship, or training-ship, in accordance with the prescribed conditions; or
- (b) in a ship in which all persons employed are members of one family; or
- (c) in a home-trade ship of a burden not exceeding three hundred tons; or
- (d) where such young person is to be employed on nominal wages and will be in the charge of his father or other adult near male relative.

**Engagement of
young persons
as trimmers or
stokers.**

37C. (1) Subject to the provisions of sub-sections (2) and (3), no young person shall be engaged or carried to sea to work as a trimmer or stoker in any ship registered in British India, and no young lascar shall be engaged or carried to sea to work as a trimmer or stoker in any foreign ship.

(2) Sub-section (1) shall not apply—

- (a) to any work of trimming or stoking done by a young person in a school-ship or training-ship in accordance with the prescribed conditions; or
- (b) to any work of trimming or stoking done by a young person in a ship which is mainly propelled otherwise than by steam; or
- (c) to the engagement or carrying to sea of a young person over sixteen years of age to work as a trimmer or stoker on a coasting ship, provided he is employed in accordance with the prescribed conditions.

(3) Where

(3) Where in any port a trimmer or stoker is required for any ship mentioned in sub-section (1), other than a coasting-ship, and no person over eighteen years of age is available, two young persons over sixteen years of age may be engaged and carried to sea to do the work which would otherwise have been done by one person over eighteen years of age.

(4) There shall be included in every agreement with the crew in ships to which this section applies a short summary of the provisions of this section.

37D. (1) Subject to the provisions of sub-section (2), no young person shall be engaged or carried to sea to work in any capacity in any ship registered in British India, and no young lascar shall be engaged or carried to sea to work in any capacity in any foreign ship, unless there has been delivered to the master a certificate granted by a prescribed authority that the young person is physically fit to be employed in that capacity. Medical examination of young persons.

(2) Sub-section (1) shall not apply—

(a) to the employment of a young person in a ship in which all persons employed are members of one family; or

(b) where the shipping-master, on the ground of urgency, has authorised a young person to be engaged and carried to sea, without the certificate required by sub-section (1) being delivered to the master, and the young person is not employed beyond the first port at which the ship in which he is so engaged calls except in accordance with the provisions of sub-section (1).

(3) A certificate of physical fitness required under this section shall remain in force for one year only from the date on which it is granted.

37E. There shall be included in every agreement with the crew of every ship registered in British India and every foreign ship, which engages young persons in British India, a list of young persons who are members of the crew, together with particulars of the dates of their birth, and, in the case of any such ship where there is no agreement, the master shall keep a register of young persons with particulars of the dates of their birth and of the dates on which they became or ceased to be members of the crew. Maintenance of list or register of young persons in a ship.

37F. If

Penalty for
contravention
of sections 37B,
37C and 37D.

37F. If any young person is carried to sea to work in contravention of section 37B, section 37C or section 37D, the master of the ship shall for each such offence be liable to a fine which may extend to fifty rupees.

Penalty for false
representation
by parent or
guardian.

37G. If any young person is engaged to work in any capacity in a ship in contravention of section 37B, section 37C or section 37D on a false representation by his parent or guardian that the young person is of an age at which such engagement is not in contravention of those sections, such parent or guardian shall be liable to a fine which may extend to fifty rupees.

Penalty for
failure to
produce medical
certificate for
inspection.

37H. If the master of any ship refuses or neglects to produce for inspection any medical certificate delivered to him under section 37D when required so to do by a shipping-master, he shall for each such offence be liable to a fine which may extend to fifty rupees.

Penalty for
failure to keep
or produce for
inspection a
register of
young persons.

37I. If the master of a ship where there is no agreement with the crew fails to keep the register of young persons required to be kept by him under section 37E, or refuses or neglects to produce such register for inspection when required so to do by a shipping-master, he shall be liable to a fine which may extend to two hundred rupees.

Power to make
rules.

37J. (1) The Governor General in Council may make rules prescribing—

- (a) the conditions of employment of young persons, in any capacity, in school-ships and training-ships, and the authorities by whom and the manner in which the inspection of their work shall be carried out;
- (b) the conditions of employment of young persons as trimmers or stokers in coasting-ships;
- (c) the authorities whose certificates of physical fitness shall be accepted for the purposes of section 37D; and
- (d) the form of the register of young persons to be maintained in ships where there is no agreement with the crew.

(2) Rules under clause (b) shall be made after consultation with such organisations in British India as the Governor General in Council may consider to be most representative of the employers of seamen and of seamen."

5. After

5. After section 43 of the said Act, the following section shall be inserted, namely:—

Insertion of
new section
43A in Act XXI
of 1923.

“ 43A. (1) The master of every ship, except home-trade ships of a burden not exceeding three hundred tons, shall sign and give to a seaman discharged from his ship in British India, either on his discharge or on payment of his wages, a certificate in a form sanctioned by the Governor General in Council stating—

Certificate as
to work of
seaman.

(a) the quality of the work of the seaman; or

(b) whether the seaman has fulfilled his obligations under the agreement with the crew.

(2) If the master acts in contravention of this section, he shall for each offence be liable to a fine which may extend to one hundred rupees.”

6. After section 58 of the said Act, the following section shall be inserted, namely:—

Insertion of
new section 58A
in Act XXI of
1923.

“ 58A. (1) Where the service of a lascar or native seaman employed on a ship registered in British India or engaged in British India for employment on a foreign ship terminates before the date contemplated in the agreement by reason of the wreck or loss of the ship, the lascar shall, notwithstanding anything contained in section 58, but subject to the provisions of this section, be entitled to receive—

Special provi-
sion for ship-
wrecked
lascars.

(a) wages at the rate to which he was entitled at the date of the termination of service, until he is sent home or to a port near his home in accordance with section 75, or until he has been sent home or to a proper port of return in accordance with the Merchant Shipping Acts, or has in any other way reached his port of departure from India or a port near his home, as the case may be; and

(b) compensation for the loss of his effects up to one month's wages at the said rate.

(2) A lascar shall not be entitled to receive wages under clause (a) of sub-section (1) in respect of any period during which—

(a) he was or could have been suitably employed; or

(b) he

- (b) he negligently failed to apply to the proper authority for relief as a distressed or destitute lascar."

Amendment of
section 85,
Act XXI of
1923.

7. In section 85 of the said Act,—

(a) for sub-section (1) the following sub-section shall be substituted, namely:—

"(1) All British ships and all ships upon which seamen have been shipped in British India shall have on board sufficient provisions and water of good quality and fit for the use of the crew on the scale specified in the agreement with the crew.";

(b) in sub-section (2), for the words "the officer or person making the examination" the words "any person making an inspection under section 91" shall be substituted;

(c) in sub-section (4),—

(i) for the words "The officer directing or the person making the examination" the words "The person making the inspection" shall be substituted; and

(ii) for the word "examination", where it occurs the second time, the word "inspection" shall be substituted; and

(d) in sub-section (5), for the words "If the said officer certifies in that statement that there was no reasonable ground for the complaint, each of the complainants" the following shall be substituted, namely:—

"If the inspection was made in pursuance of a request by members of the crew and the person making the inspection certifies in the statement of the result of the inspection that there was no reasonable ground for the request, every member of the crew who made the request".

Amendment of
section 91,
Act XXI of
1923.

8. For section 91 of the said Act, the following section shall be substituted, namely:—

Inspection of
provisions,
water,
medicines,
and appliances,
weights and
measures and
accommodation.

"91. A shipping-master, deputy shipping-master, or other officer duly appointed in this behalf by the Governor General in Council, at any port—

(a) in the case of any ship upon which seamen have been shipped at that port, may at any time, and

(b) in

OF 1931.] *Indian Merchant Shipping (Amendment).*

(b) in the case of any British ship, may at any time,
and, if the master or three or more of the crew so
request, shall,

enter on board the ship and inspect—

- (i) the provisions and water,
- (ii) the medicines and appliances,
- (iii) the weights and measures,
- (iv) the accommodation for seamen,

with which the ship is required to be provided by or under
this Act or the Merchant Shipping Acts.”

9. Nothing in section 2, section 3 or section 4 shall ^{saving}
prevent the carrying to sea of a young person in a ship in
which he is lawfully engaged to work at the commencement
of this Act.

ACT No. X OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 17th March, 1931.)

An Act to make special provision for the administration of the port of Vizagapatam.

WHEREAS it is expedient to make special provision for the administration of the port of Vizagapatam; It is hereby enacted as follows:—

1. This Act may be called the Vizagapatam Port Act, Short title. 1931.

2. The enactments specified in the Schedule shall, in their application to the port of Vizagapatam, be construed as if references in the said enactments to the Local Government, to the local official Gazette and to the Fort St. George Gazette were references to the Governor General in Council and to the Gazette of India, respectively, and, where anything done in respect of the said port under any of the said enactments is in force immediately before the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under that enactment as so construed.

SCHEDULE.

(1) *Act of the Governor General in Council.*—The Indian Ports Act, 1908, with the exception of clause (p) of sub-section (1) of section 6, section 17, section 49 and section 50.

(2) *Madras Act.*—The Madras Outports Landing and Shipping Fees Act, 1885.

Price 1 anna or 1½d.]

MGIPC—L—IX-21—14-4-31—4,000.

ACT No. XI OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 17th
March, 1931.)*

**An Act further to amend the Indian Ports Act, 1908, for a
certain purpose.**

XV of 1908.

WHEREAS it is expedient further to amend the Indian
Ports Act, 1908, for the purpose hereinafter appearing;
It is hereby enacted as follows:—

1. This Act may be called the Indian Ports (Amendment) Short title.
Act, 1931.

XV of 1908.

2. In sub-section (14) of section 6 of the Indian Ports Amendment
of section 6,
Act XV of
1908.
Act, 1908, for the words “ at piers, jetties, landing-places,
wharves, quays, docks, warehouses and sheds ” the words
“ in any port subject to this Act ” shall be substituted.

Price 1 anna or 1½d.]

MGIPC—L—IX-22—15-4-31—5,000.

ACT No. XII OF 1931.

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act to amend the Indian Reserve Forces Act, 1888, for certain purposes.

IV of 1888.

WHEREAS it is expedient to amend the Indian Reserve Forces Act, 1888, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Reserve Forces (Amendment) Act, 1931. Short title.

IV of 1888.

2. For section 2 of the Indian Reserve Forces Act, 1888 (hereinafter referred to as the said Act), the following section shall be substituted, namely:— Substitution of new section for section 2, Act IV of 1888.

“ 2. The Indian Reserve Forces shall consist of the Regular Reserve and the Supplementary Reserve.” Division of Reserve Forces into Regular and Supplementary Reserves.

3. In section 3 of the said Act—

(a) in sub-section (1)—

(i) the figure and brackets “ (1) ” shall be omitted, and

(ii) for the words “ Active Reserve ”, the words “ Indian Reserve Forces ” shall be substituted; and

(b) sub-section (2) shall be omitted.

4. In section 5 of the said Act, the words “ the provision of section 3 with respect to persons belonging to the Garrison Reserve, and to ” shall be omitted. Amendment of section 5, Act IV of 1888.

5. In sub-section (1) of section 6 of the said Act—

(a) in clause (i), for the words “ Indian Articles of War ”, the words and figures “ Indian Army Act, 1911,” shall be substituted, and

(b) in clause (ii), after the word “ by ”, the words “ a Presidency Magistrate or ” shall be inserted.

6. Section 7 of the said Act is repealed.

Repeal of section 7, Act IV of 1888.

Price 1 anna or 1½d.]

ACT No. XIII OF 1931.

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act further to amend the Indian Factories Act, 1911, for a certain purpose.

XII of 1911. **W**HEREAS it is expedient further to amend the Indian Factories Act, 1911, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Factories (Amendment) Act, 1931. Short title.

XII of 1911. 2. After clause (i) of sub-section (2) of section 37 of the Indian Factories Act, 1911, the following clause shall be inserted, namely:— Amendment of section 37, Act XII of 1911.

“(ii) precautions against fire:”.

Price 1 anna or 1½d.]

MGIPC—L—IX-30—2-5-31—5,000.

ACT No. XIV OF 1931.*

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act to impose a temporary additional duty of customs on foreign salt.

WHEREAS it is expedient in the interests of the Indian salt industry to impose a temporary additional duty of customs on the import of foreign salt and at the same time to make provision for safeguarding the interests of consumers of salt; It is hereby enacted as follows:—

1. (1) This Act may be called the Salt (Additional Import Duty) Act, 1931. Short title, extent and duration.

(2) It extends to the whole of British India.

(3) It shall have effect only up to the 31st day of March, 1932.

2. In this Act a “maund” means a maund of eighty-two and two-sevenths pounds avoirdupois. Definition of maund.

3. Save as hereinafter provided, there shall be levied and collected, in addition to any duty of customs imposed by or under any enactment for the time being in force, an additional duty of customs on salt imported into any port in British India except Aden and Perim, at the rate of four and a half annas per maund. Additional duty of customs on salt.

4. If the Governor General in Council is satisfied, after such inquiry as he thinks fit, that salt not manufactured in India is being imported into British India at such a price as is likely to render insufficient the benefits intended to be afforded to the Indian salt industry by the additional duty imposed by section 3, he may, by notification in the Gazette of India, increase such duty to such extent, not exceeding one anna per maund, as he thinks fit. Power to impose further additional duty.

5. (1) The additional duty imposed by section 3, and any further duty which may be imposed under section 4, shall Exemption of Indian salt from additional duties. not,

* This Act came into effect on 17th March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918).

not, save as hereinafter provided, be levied and collected on salt produced in India.

(2) The Governor General in Council may at any time require any producer of salt in India to enter into an undertaking, within such time as the Governor General in Council may specify, that he will, when so required from time to time by the prescribed authority, sell to the Secretary of State for India in Council fine white salt of the quality usually made by such producer.

(3) In making a requisition under sub-section (2) the prescribed authority may specify, in such manner as may be reasonable in the circumstances of the case,—

- (a) the amount of salt to be sold,
- (b) the port or ports where such salt is to be delivered, and
- (c) the time within which the salt is to be delivered at the port or ports of delivery.

(4) The price to be paid for such salt delivered free of charge at the port of delivery shall be sixty-three rupees eleven annas per hundred maunds at the port of Calcutta, and at any other port shall be sixty-three rupees eleven annas per hundred maunds with an addition or deduction, as the case may be, on account of the difference between the freight from the port of shipment to Calcutta and the freight from the port of shipment to the port of delivery.

(5) If any producer of salt required to enter into an undertaking under sub-section (2) fails to enter into such undertaking within the time specified, or, having entered into such undertaking, fails in the opinion of the Governor General in Council to fulfil it, the Governor General in Council may, by notification in the Gazette of India, direct that all salt produced by such producer shall, on being taken by sea into any port in British India, be chargeable with the additional duty imposed by section 3 and with any further additional duty which may be imposed under section 4.

Power to make
rules.

6. The Governor General in Council may, by notification in the Gazette of India, make rules—

- (a) prescribing the form of undertaking to be entered into by producers of salt under section 5;
- (b) determining the prescribed authorities for the purposes of that section; and
- (c) generally, to give effect to the provisions of this Act.

ACT No. XV of 1931.*

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act to impose a temporary duty of customs on the importation of wheat.

WHEREAS it is expedient to assist the sale in India of wheat produced therein by imposing a temporary duty of customs on the importation of wheat; It is hereby enacted as follows:—

1. (1) This Act may be called the Wheat (Import Duty) Act, 1931. Short title, extent and duration.

(2) It extends to the whole of British India, except Aden and Perim.

(3) It shall have effect only up to the 31st day of March, 1932.

VIII of 1894. 2. Notwithstanding anything contained in Part I of Schedule II to the Indian Tariff Act, 1894, there shall be Duty of customs on wheat. levied and collected, save as hereinafter provided, a duty of customs on wheat imported into any port to which this Act applies, at the rate of two rupees per hundredweight.

3. (1) The duty of customs imposed by or under this Act shall not be levied and collected on wheat shipped by the seller in compliance with a contract of sale made by him Exemption from duty of wheat already ordered. under the following circumstances, namely:—

(a) where the proposal has been made by the seller and its acceptance by the buyer has been put in course of transmission to the seller, before the 1st day of March, 1931; or

(b) where the proposal has been made by the buyer and has been put in course of transmission to the seller before

* This Act came into effect on 20th March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918).

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before the 1st day of March, 1931, and the seller's acceptance has been put in course of transmission to the buyer before the 20th day of March, 1931:

Provided that in all cases documents showing that the contract of sale has been made under these circumstances are deposited with the Customs Collector before the 1st day of May, 1931.

(2) Where in the opinion of the Customs Collector it is doubtful whether any consignment of wheat is exempted from duty under sub-section (1) or not, the Customs Collector shall assess and collect duty thereon as if it were not exempted; and, on proof being furnished to his satisfaction within three months of the collection of the duty that the consignment of wheat is exempted, he shall make a refund of the duty collected.

Duty of
customs on
wheat flour.

4. Notwithstanding anything contained in Part V of Schedule II to the Indian Tariff Act, 1894, or in section 4 VIII of 1894.. of the Indian Finance Act, 1931, the duty of customs to be levied and collected on wheat flour imported into any port to which this Act applies shall be at the rate of two rupees per hundredweight.

Power to remit
or reduce the
duty.

5. (1) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty of customs imposed by section 2 has become unnecessary or excessive, he may, by notification in the Gazette of India, remit such duty or reduce it to such extent as he thinks fit.

(2) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty of customs imposed by section 4 is excessive he may, by notification in the Gazette of India,—

- (a) reduce such duty to such extent as he thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent., or
- (b) declare that section 4 shall cease to have effect.

ACT No. XVI OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th
September, 1931.)

**An Act to amend the law providing for the immediate effect
for a limited period of provisions in Bills relating to the
imposition or increase of duties of customs or excise.**

WHEREAS it is expedient to amend the law providing for
the immediate effect for a limited period of provisions
in Bills relating to the imposition or increase of duties of
customs or excise; It is hereby enacted as follows:—

1. This Act may be called the Provisional Collection of short title.
Taxes Act, 1931.

2. In this Act, a “declared provision” means a provision Definition.
in a Bill in respect of which a declaration has been made under
section 3.

3. Where a Bill to be introduced in the Indian Legislature Power to make
declarations
under this Act.
on behalf of Government provides for the imposition or increase
of a duty of customs or excise, the Governor General in Council
may cause to be inserted in the Bill a declaration that it is
expedient in the public interest that any provision of the Bill
relating to such imposition or increase shall have immediate
effect under this Act.

4. (1) A declared provision shall have the force of law Effect of
declarations
under this Act,
and duration
thereof.
immediately on the expiry of the day on which the Bill con-
taining it is introduced.

(2) A declared provision shall cease to have the force of
law under the provisions of this Act—

(a) when it comes into operation as an enactment, with
or without amendment, or

(b) when the Governor General in Council, in pursuance
of a motion passed by either Chamber of the Indian
Legislature, directs, by notification in the Gazette
of India, that it shall cease to have the force of law,
or

(c) if

Provisional Collection of Taxes. [ACT XVI OF 1931.]

- (c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of the sixtieth day after the day on which the Bill containing it was introduced.

Certain refunds
to be made
when declara-
tions cease to
have effect.

5. (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the Bill containing it was introduced, refunds shall be made of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.

Repeal.

6. The Provisional Collection of Taxes Act, 1918, is XVI of 1918, repealed.

ACT No. XVII OF 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act further to amend the Indian Succession Act, 1925, for a certain purpose.

XXXIX of
1925.

WHEREAS it is expedient further to amend the Indian Succession Act, 1925, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Succession (Amend- Short title.
ment) Act, 1931.

XXXIX of
1925.

2. After the word “mind” in sections 223 and 236 of the Indian Succession Act, 1925, the following words shall be added, namely:—
Amendment of sections 223 and 236, Act XXXIX of 1925.

“nor to any association of individuals unless it is a company which satisfies the conditions prescribed by rules to be made by the Governor General in Council in this behalf.”

Price 1 anna or 1½d.]

ACT No. XVIII OF 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act to amend the Aligarh Muslim University Act, 1920, for certain purposes.

XL of 1920. **W**HEREAS it is expedient to amend the Aligarh Muslim University Act, 1920, for the purposes herein-after appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Aligarh Muslim University (Amendment) Act, 1931.

Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

XL of 1920. 2. For section 12 of the Aligarh Muslim University Act, 1920 (hereinafter referred to as the said Act), the following sections shall be substituted, namely:—

Amendment of section 12, Act XL of 1920.

“ 12. (1) The University shall, subject to the Statutes, have power to establish and maintain high schools, within such limits in the Aligarh District as may be laid down in the Ordinances, for the purpose of preparing students for admission to the University, and may provide for instruction in the Muslim religion and theology therein.

Power to establish and maintain high schools and other institutions.

(2) The University may also, with the sanction of the Governor General in Council on the recommendation of the Visiting Board, and subject to the Statutes and Ordinances, establish and maintain, within such limits in the Aligarh District as may be laid down in the Ordinances, any other institution whose objects fall within the powers of the University as described in section 5.

12A. With the approval of the Academic Council and the sanction of the Governor General in Council on the recommendation of the Visiting Board, and subject to the Statutes and Ordinances, the University may admit Intermediate colleges and schools in the Aligarh District to such privileges of the University as it thinks fit.”

Power to recognise Intermediate colleges and schools.

3. In

1

Aligarh Muslim University [ACT XVIII OF 1931.]
(Amendment).

Amendment of
section 27,
Act XL of
1920.

3. In clause (k) of section 27 of the said Act, for the words “Intermediate colleges and schools” the words “high schools and other institutions in accordance with the provisions of section 12” shall be substituted.

Amendment of
section 29,
Act XL of
1920.

4. In section 29 of the said Act,—

- (a) in clause (a), for the words “laid down for all degrees and diplomas of” the words “pursued in” shall be substituted;
- (b) in clause (c), for the words “the degree or diploma courses and to the” the words “courses of study and” shall be substituted;
- (c) for clause (j), the following clauses shall be substituted, namely:—
 - “(j) the management of high schools and other institutions established under section 12;
 - (k) the supervision of Intermediate colleges and schools admitted to privileges of the University under section 12A; and”; and
- (d) clause (k) shall be relettered as clause (l).

Amendment of
section 32,
Act XL of
1920.

5. In section 32 of the said Act,—

- (a) in sub-section (1), the words “the Principal of an Intermediate College who shall be selected by the Vice-Chancellor” shall be omitted;
- (b) after sub-section (2), the following sub-section shall be inserted, namely:—
 - “(2A) Students shall not be eligible for admission to the Intermediate classes in Arts and Science unless they have passed the Matriculation Examination of an Indian University incorporated by any law for the time being in force, or an examination recognised in accordance with the provisions of this section as equivalent to the Matriculation Examination, and possess such further qualifications as may be prescribed by the Ordinances”; and
- (c) in sub-section (4),—
 - (i) for the words “for a degree” the words “in the University” shall be substituted; and
 - (ii) after the word “Intermediate” the words “or Matriculation” shall be inserted.

ACT No. XIX OF 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act to amend the Land Customs Act, 1924, for a certain purpose.

XIX of 1924.

WHEREAS it is expedient to amend the Land Customs Act, 1924, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Land Customs (Amendment) Act, 1931. Short title.

XIX of 1924.

2. Section 7 of the Land Customs Act, 1924, shall be re-numbered as sub-section (I) of section 7, and to the said section so re-numbered the following sub-sections shall be added, namely:— Amendment of section 7, Act XIX of 1924.

VIII of 1878.

“(2) Where any dutiable goods, or any goods in respect of which a notification under section 19 of the Sea Customs Act, 1878, prohibiting the bringing or taking by land of such goods into British India or any specified part thereof, has been issued, are passed by land out of any foreign territory and the Land Customs Officer is of opinion that an offence under sub-section (I) has been committed in respect of such goods and that the penalty provided in that sub-section is inadequate, he may make a complaint to a magistrate having jurisdiction.

(3) Such magistrate shall thereupon inquire into and try the charge brought against the accused person and, upon conviction, may sentence him to imprisonment of either description for a term which may extend to six months, or to fine not exceeding one thousand rupees, or to both, and may confiscate the goods in respect of which the offence has been committed.”

Price 1 anna or 1½d.]

ACT No. XX OF 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act to extend the powers of the Sheriff of Calcutta to hold persons in lawful custody.

WHEREAS it is expedient to extend the powers of the Sheriff of Calcutta to hold persons in lawful custody for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Sheriff of Calcutta (Powers Short title. of Custody) Act, 1931.

2. (1) Where the Sheriff of the High Court of Judicature at Fort William in Bengal in the discharge of his duties is taking any person in his lawful custody to or from the Presidency Jail, and circumstances are such that he is unable without undue inconvenience to proceed by a route lying wholly within the local limits of the ordinary original civil jurisdiction of the said High Court, it shall be lawful for the Sheriff to proceed by any convenient route lying partly outside the said local limits, and in so doing his custody of such person shall continue to be lawful. Extension of the powers of custody of the Sheriff in certain cases.

(2) For the purposes of this section “the Sheriff of the High Court of Judicature at Fort William in Bengal” includes any officer or other person acting with the authority or under the orders of the said Sheriff.

3. This Act shall have retrospective effect as if it had commenced on the 1st day of September, 1925. Retrospective effect.

Price 1 anna or 1½d.]

ACT No. XXI OF 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act further to amend the Indian Mines Act, 1923, for a certain purpose.

IV of 1923. **W**HEREAS it is expedient further to amend the Indian Mines Act, 1923, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Mines (Amendment) Act, 1931. Short title.

IV of 1923. 2. In section 3 of the Indian Mines Act, 1923, after clause (c), the following clause shall be inserted, namely:— Amendment of section 3, Act IV of 1923.

“(cc) ‘ District Magistrate ’ means, in a Presidency-town, the person appointed by the Local Government to perform the duties of a District Magistrate under this Act in that town.”

Price 1 anna or 1½d.]

ACT No. XXII of 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act to provide for the protection of the heavy chemical industry.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the protection of the heavy chemical industry; It is hereby enacted as follows:—

1. This Act may be called the Heavy Chemical Industry Short title.
(Protection) Act, 1931.

VIII of 1894. 1894—
2. In the Second Schedule to the Indian Tariff Act, Amendment of Schedule II, Act VIII of 1894.

(a) Item No. 14A shall be omitted, and

(b) in Part VII and before Item No. 142, the following heading and Item shall be inserted, namely:—

“CHEMICALS, DRUGS AND MEDICINES.

141B HEAVY CHEMICALS, the following:—

(1) Acid, hydrochloric	Rs. 2-9-0 per cwt.
(2) Acid, nitric— having a density at 15°C. of not more than 1·42 grammes per cubic centimetre; having a density at 15°C. of more than 1·42 grammes per cubic centimetre.	Rs. 3-10-0 per cwt. Rs. 5-3-0 per cwt.
(3) Acid, sulphuric	Rs. 1-4-0 per cwt.
(4) Alum, namely, ammonia alum, potash alum or soda alum.	As. 15 per cwt.
(5) Aluminium	

Heavy Chemical Industry (Protection). [ACT XXII OF 1931.]

(5) Aluminium sulphate or hydrated aluminium sulphate, including alumino-ferric and alum cake— containing not more than 0·01 per cent. of iron;	As. 13 per cwt.
containing more than 0·01 per cent. of iron.	As. 9 per cwt.
(6) Copper sulphate or hydrated copper sulphate.	Rs. 3 per cwt.
(7) Magnesium chloride . . .	As. 7 per cwt.
(8) Magnesium sulphate or hydrated magnesium sulphate— containing not more than 50 per cent. of magnesium sulphate;	Rs. 1-4-0 per cwt.
containing more than 50 per cent. of magnesium sulphate.	Rs. 2-8-0 per cwt.
(9) Sodium sulphate or hydrated sodium sulphate— containing not more than 50 per cent. of sodium sulphate;	As. 6 per cwt.
containing more than 50 per cent. of sodium sulphate.	As. 13 per cwt.
(10) Sodium sulphide or hydrated sodium sulphide.	Rs. 1-7-0 per cwt.
(11) Zinc chloride or zinc chloride solution:	Rs. 4-5-0 per cwt.
Provided that the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were included in Part V of this Schedule."	

Duration.

3. The amendments made by section 2 shall, in so far as they relate to heavy chemicals other than magnesium chloride, have effect only up to the 31st day of March, 1933, and, in so far as they relate to magnesium chloride, shall have effect only up to the 31st day of March, 1939.

Power to increase duty on magnesium chloride.

4. If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that magnesium chloride chargeable with duty under Item No. 141B, as above inserted in the Second Schedule to the Indian Tariff Act, 1894, is being imported into British India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to the manufacture of magnesium chloride in India, he may, by notification in the Gazette of India, increase such duty to such extent as he thinks necessary.

ACT No. XXIII OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 9th
October, 1931.)*

An Act to provide against the publication of matter inciting to or encouraging murder or violence.

WHEREAS it is expedient to provide against the publication of matter inciting to or encouraging murder or violence; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Press (Emergency Powers) Act, 1931. Short title, extent and duration.

(2) It extends to the whole of British India, inclusive of British Baluchistan and the Southal Parganas.

(3) It shall remain in force for one year only, but the Governor General in Council may, by notification in the Gazette of India, direct that it shall remain in force for a further period not exceeding one year.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(1) “book” includes every volume, part or division of a volume, pamphlet and leaflet, in any language, and every sheet of music, map, chart or plan separately printed or lithographed;

(2) “document” includes also any painting, drawing or photograph or other visible representation;

(3) “High Court” means the highest Civil Court of Appeal for any local area except in the case of the province of Coorg where it means the High Court of Judicature at Madras;

(4) “Magistrate” means a District Magistrate or Chief Presidency Magistrate;

(5) “newspaper”

*Indian Press (Emergency Powers). [ACT XXIII
(Control of printing-presses and newspapers.)*

- (5) “newspaper” means any periodical work containing public news or comments on public news;
- (6) “news-sheet” means any document other than a newspaper containing public news or comments on public news or any matter described in sub-section (1) of section 4;
- (7) “press” includes a printing-press and all machines, implements and plant and parts thereof and all materials used for multiplying documents;
- (8) “printing-press” includes all engines, machinery, types, lithographic stones, implements, utensils and other plant or materials used for the purpose of printing;
- (9) “unauthorised newspaper” means—
 - (a) any newspaper in respect of which there are not for the time being valid declarations under section 5 of the Press and Registration of Books Act, 1867, XXV of 1867. and
 - (b) any newspaper in respect of which security has been required under this Act, but has not been furnished as required;
- (10) “unauthorised news-sheet” means any news-sheet other than a news-sheet published by a person authorised under section 15 to publish it; and
- (11) “undeclared press” means any press other than a press in respect of which there is for the time being a valid declaration under section 4 of the Press and Registration of Books Act, 1867. XXV of 1867.

Control of printing-presses and newspapers.

3. (1) Any person keeping a printing-press who is required to make a declaration under section 4 of the Press and Registration of Books Act, 1867, may be required by the Magistrate before whom the declaration is made, for reasons to be recorded in writing, to deposit with the Magistrate within ten days from the day on which the declaration is made, security

Deposit of security by keepers of printing-presses.

(Control of printing-presses and newspapers.)

security to such an amount, not being more than one thousand rupees, as the Magistrate may in each case think fit to require, in money or the equivalent thereof in securities of the Government of India as the person making the deposit may choose :

Provided that if a deposit has been required under sub-section (3) from any previous keeper of the printing-press, the security which may be required under this sub-section may amount to three thousand rupees.

(2) Where security required under sub-section (1) has been deposited in respect of any printing-press, and for a period of three months from the date of the declaration mentioned in sub-section (1) no order is made by the Local Government under section 4 in respect of such press, the security shall, on application by the keeper of the press, be refunded.

(3) Whenever it appears to the Local Government that any printing-press kept in any place in the territories under its administration, in respect of which security under the provisions of this Act has not been required, or having been required has been refunded under sub-section (2), is used for the purpose of printing or publishing any newspaper, book or other document containing any words, signs or visible representations of the nature described in section 4, sub-section (1), the Local Government may, by notice in writing to the keeper of the press stating or describing such words, signs or visible representations, order the keeper to deposit with the Magistrate within whose jurisdiction the press is situated security to such an amount, not being less than five hundred or more than three thousand rupees as the Local Government may think fit to require, in money or the equivalent thereof in securities of the Government of India as the person making the deposit may choose.

(4) Such notice shall appoint a date, not being sooner than the tenth day after the date of the issue of the notice, on or before which the deposit shall be made.

4. (1) Whenever it appears to the Local Government that any printing-press in respect of which any security has been ordered to be deposited under section 3 is used for the purpose of printing or publishing any newspaper, book or other docu-

Power to declare security or press forfeited in certain cases.

ment

*Indian Press (Emergency Powers). [ACT XXIII
(Control of printing-presses and newspapers.)*

ment containing any words, signs or visible representations which—

- (a) incite to or encourage, or tend to incite to or to encourage, the commission of any offence of murder or any cognizable offence involving violence, or
- (b) directly or indirectly express approval or admiration of any such offence, or of any person, real or fictitious, who has committed or is alleged or represented to have committed any such offence,

the Local Government may, by notice in writing to the keeper of such printing-press, stating or describing the words, signs or visible representations which in its opinion are of the nature described above,—

- (i) where security has been deposited, declare such security, or any portion thereof, to be forfeited to His Majesty, or
- (ii) where security has not been deposited, declare the press to be forfeited to His Majesty,

and may also declare all copies of such newspaper, book or other document wherever found in British India to be forfeited to His Majesty.

Explanation.—No expression of approval or admiration made in a historical or literary work shall be deemed to be of the nature described in this sub-section unless it has the tendency described in clause (a).

(2) After the expiry of ten days from the date of the issue of a notice under sub-section (1) declaring a security, or any portion thereof, to be forfeited, the declaration made in respect of such press under section 4 of the Press and Registration of Books Act, 1867, shall be deemed to be annulled.

XXV of 1867.

Deposit of
further
security.

5. (1) Where the security given in respect of any press, or any portion thereof, has been declared forfeited under section 4 or section 6, every person making a fresh declaration in respect of such press under section 4 of the Press and Registration of Books Act, 1867, shall deposit with the Magistrate before whom such declaration is made security to such an amount, not being less than one thousand or more than ten thousand rupees, as the Magistrate may think fit to require, in money

XXV of 1867.

OR

OF 1931.] *Indian Press (Emergency Powers).*

(Control of printing-presses and newspapers.)

or the equivalent thereof in securities of the Government of India as the person making the deposit may choose.

(2) Where a portion only of the security given in respect of such press has been declared forfeited under section 4 or section 6, any unforfeited balance still in deposit shall be taken as part of the amount of security required under sub-section (1).

6. (1) If, after security has been deposited under section 5, the printing-press is again used for the purpose of printing or publishing any newspaper, book or other document containing any words, signs or visible representations which, in the opinion of the Local Government, are of the nature described in section 4, sub-section (1), the Local Government may, by notice in writing to the keeper of such printing-press, stating or describing such words, signs or visible representations, declare—

Power to declare further security and publications forfeited.

(a) the further security so deposited, or any portion thereof, and

(b) all copies of such newspaper, book or other document wherever found in British India

to be forfeited to His Majesty.

(2) After the expiry of ten days from the issue of a notice under sub-section (1), the declaration made in respect of such press under section 4 of the Press and Registration of Books Act, 1867, shall be deemed to be annulled.

XXV of 1867.

7. (1) Any publisher of a newspaper who is required to make a declaration under section 5 of the Press and Registration of Books Act, 1867, may be required by the Magistrate before whom the declaration is made, for reasons to be recorded in writing, to deposit with the Magistrate within ten days from the day on which the declaration is made, security to such an amount, not being more than one thousand rupees, as the Magistrate may in each case think fit to require, in money or the equivalent thereof in securities of the Government of India as the person making the deposit may choose:

Deposit of security by publisher of newspaper.

XXV of 1867.

Provided that if a deposit has been required under sub-section (3) from any previous publisher of the newspaper, the security which may be required under this sub-section may amount to three thousand rupees.

(2) Where

*Indian Press (Emergency Powers). [ACT XXIII
(Control of printing-presses and newspapers.)*

(2) Where security required under sub-section (1) has been deposited in respect of any newspaper, and for a period of three months from the date of the declaration mentioned in sub-section (1) no order is made by the Local Government under section 8 in respect of such newspaper, the security shall, on application by the publisher of the newspaper, be refunded.

(3) Whenever it appears to the Local Government that a newspaper published within its territories, in respect of which security under the provisions of this Act has not been required, or having been required has been refunded under sub-section (2), contains any words, signs or visible representations of the nature described in section 4, sub-section (1), the Local Government may, by notice in writing to the publisher of such newspaper, stating or describing such words, signs or visible representations, require the publisher to deposit with the Magistrate within whose jurisdiction the newspaper is published, security to such an amount, not being less than five hundred or more than three thousand rupees, as the Local Government may think fit to require, in money or the equivalent thereof in securities of the Government of India as the person making the deposit may choose.

(4) Such notice shall appoint a date, not being sooner than the tenth day after the date of the issue of the notice, on or before which the deposit shall be made.

Power to
declare
security
forfeited in
certain cases.

8. (1) If any newspaper in respect of which any security has been ordered to be deposited under section 7 contains any words, signs or visible representations which, in the opinion of the Local Government, are of the nature described in section 4, sub-section (1), the Local Government may, by notice in writing to the publisher of such newspaper, stating or describing such words, signs or visible representations,—

(a) where the security has been deposited, declare such security, or any portion thereof, to be forfeited to His Majesty, or

(b) where the security has not been deposited, annul the declaration made by the publisher of such newspaper under section 5 of the Press and Registration of Books Act, 1867,

XXV of 1867.

and may also declare all copies of such newspaper, wherever found in British India, to be forfeited to His Majesty.

(2) After

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XXV of 1867. (2) After the expiry of ten days from the date of the issue of a notice under sub-section (1) declaring a security, or any portion thereof, to be forfeited, the declaration made by the publisher of such newspaper under section 5 of the Press and Registration of Books Act, 1867, shall be deemed to be annulled.

XXV of 1867. 9. (1) Where the security given in respect of any newspaper, or any portion thereof, is declared forfeited under section 8 or section 10, any person making a fresh declaration under section 5 of the Press and Registration of Books Act, 1867, as publisher of such newspaper, or any other newspaper which is the same in substance as the said newspaper, shall deposit with the Magistrate before whom the declaration is made security to such an amount, not being less than one thousand or more than ten thousand rupees, as the Magistrate may think fit to require, in money or the equivalent thereof in securities of the Government of India as the person making the deposit may choose. Deposit of further security.

(2) Where a portion only of the security given in respect of such newspaper has been declared forfeited under section 8 or section 10, any unforfeited balance still in deposit shall be taken as part of the amount of security required under sub-section (1).

10. (1) If, after security has been deposited under section 9, the newspaper again contains any words, signs or visible representations which, in the opinion of the Local Government, are of the nature described in section 4, sub-section (1), the Local Government may, by notice in writing to the publisher of such newspaper, stating or describing such words, signs or visible representations, declare— Power to declare further security and newspapers forfeited.

(a) the further security so deposited, or any portion thereof, and

(b) all copies of such newspaper wherever found in British India

to be forfeited to His Majesty.

XXV of 1867. (2) After the expiry of ten days from the date of the issue of a notice under sub-section (1), the declaration made by the publisher of such newspaper under section 5 of the Press and Registration of Books Act, 1867, shall be deemed to be annulled and

and no further declaration in respect of such newspaper shall be made save with the permission of the Local Government.

Penalty for keeping press or publishing newspaper without making deposit.

11. (1) Whoever keeps in his possession a press which is used for the printing of books or papers without making a deposit under section 3 or section 5, as required by the Local Government or the Magistrate as the case may be, shall on conviction by a Magistrate be liable to the penalty to which he would be liable if he had failed to make the declaration prescribed by section 4 of the Press and Registration of Books Act, 1867.

XXV of 1867.

(2) Whoever publishes any newspaper without making a deposit under section 7 or section 9, as required by the Local Government or the Magistrate as the case may be, or publishes such newspaper knowing that such security has not been deposited, shall on conviction by a Magistrate be liable to the penalty to which he would be liable if he had failed to make the declaration prescribed by section 5 of the Press and Registration of Books Act, 1867.

XXV of 1867.

Consequences of failure to deposit security as required.

12. (1) Where a deposit is required from the keeper of a printing-press under section 3, such press shall not be used for the printing or publishing of any newspaper, book or other document after the expiry of the time allowed to make the deposit until the deposit has been made, and where a deposit is required from the keeper of a printing-press under section 5, such press shall not be so used until the deposit has been made.

(2) Where any printing-press is used in contravention of sub-section (1), the Local Government may, by notice in writing to the keeper thereof, declare the press to be forfeited to His Majesty.

(3) Where a deposit is required from the publisher of a newspaper under section 7 and the deposit is not made within the time allowed, the declaration made by the publisher under section 5 of the Press and Registration of Books Act, 1867, shall be deemed to be annulled.

XXV of 1867.

Return of deposited security in certain cases.

13. Where any person has deposited any security under this Act and ceases to keep the press in respect of which such security was deposited, or, being a publisher, makes a declaration under section 8 of the Press and Registration of Books Act,

of 1931.] *Indian Press (Emergency Powers).*

(Control of printing-presses and newspapers. Unauthorised news-sheets and newspapers.)

XXV of 1867. Act, 1867, he may apply to the Magistrate within whose jurisdiction such press is situate for the return of the said security; and thereupon such security shall, upon proof to the satisfaction of the Magistrate and subject to the provisions hereinbefore contained, be returned to such person.

14. Where any printing-press is, or any copies of any newspaper, book or other document are, declared forfeited to His Majesty under section 4, section 6, section 8, section 10 or section 12, the Local Government may direct a Magistrate to issue a warrant empowering any police-officer, not below the rank of Sub-Inspector, to seize and detain any property ordered to be forfeited and to enter upon and search for such property in any premises—

Issue of
search
warrant.

(i) where any such property may be or may be reasonably suspected to be, or

(ii) where any copy of such newspaper, book or other document is kept for sale, distribution, publication or public exhibition or is reasonably suspected to be so kept.

Unauthorised news-sheets and newspapers.

15. (1) The Magistrate may, by order in writing and subject to such conditions as he may think fit to impose, authorise any person by name to publish a news-sheet, or to publish news-sheets from time to time.

Authorisation
of persons to
publish news-
sheets.

(2) A copy of an order under sub-section (1) shall be furnished to the person thereby authorised.

(3) The Magistrate may at any time revoke an order made by him under sub-section (1).

16. (1) Any police-officer, or any other person empowered in this behalf by the Local Government, may seize any unauthorised news-sheet or unauthorised newspaper, wherever found.

Power to
seize and
destroy un-
authorised
news-sheets
and news-
papers.

(2) Any Presidency Magistrate, District Magistrate, Sub-divisional Magistrate or Magistrate of the first class may by warrant authorise any police-officer not below the rank of Sub-Inspector to enter upon and search any place where any stock

of

of unauthorised news-sheets or unauthorised newspapers may be or may be reasonably suspected to be, and such police-officer may seize any documents found in such place which, in his opinion, are unauthorised news-sheets or unauthorised newspapers.

(3) All documents seized under sub-section (1) shall be produced as soon as may be before a Presidency Magistrate, District Magistrate, Sub-divisional Magistrate or Magistrate of the first class, and all documents seized under sub-section (2) shall be produced as soon as may be before the Court of the Magistrate who issued the warrant.

(4) If, in the opinion of such Magistrate or Court, any of such documents are unauthorised news-sheets or unauthorised newspapers, the Magistrate or Court may cause them to be destroyed. If, in the opinion of such Magistrate or Court, any of such documents are not unauthorised news-sheets or unauthorised newspapers, such Magistrate or Court shall dispose of them in the manner provided in sections 523, 524 and 525 of the Code of Criminal Procedure, 1898.

V of 1898.

Power to
seize and
forfeit
undeclared
presses
producing
unauthorised
news-sheets
and news-
papers.

17. (1) Where a Presidency Magistrate, District Magistrate or Sub-divisional Magistrate has reason to believe that an unauthorised news-sheet or unauthorised newspaper is being produced from an undeclared press within the limits of his jurisdiction, he may by warrant authorise any police-officer not below the rank of Sub-Inspector to enter upon and search any place wherein such undeclared press may be or may be reasonably suspected to be, and if, in the opinion of such police-officer, any press found in such place is an undeclared press and is used to produce an unauthorised news-sheet or unauthorised newspaper, he may seize such press and any documents found in the place which in his opinion are unauthorised news-sheets or unauthorised newspapers.

(2) The police-officer shall make a report of the search to the Court which issued the warrant and shall produce before such Court, as soon as may be, all property seized :

Provided that where any press which has been seized cannot be readily removed, the police-officer may produce before the Court only such parts thereof as he may think fit.

(3) If

of 1931.] *Indian Press (Emergency Powers).*

(Unauthorised news-sheets and newspapers. Special provisions relating to the seizure of certain documents.)

(3) If such Court, after such inquiry as it may deem requisite, is of opinion that a press seized under this section is an undeclared press which is used to produce an unauthorised news-sheet or unauthorised newspaper, it may, by order in writing, declare the press to be forfeited to His Majesty. If, after such inquiry, the Court is not of such opinion, it shall dispose of the press in the manner provided in sections 523, 524 and 525 of the Code of Criminal Procedure, 1898.

V of 1898.

(4) The Court shall deal with documents produced before it under this section in the manner provided in sub-section (4) of section 16.

18. (1) Whoever makes, sells, distributes, publishes or publicly exhibits or keeps for sale, distribution or publication, any unauthorised news-sheet or newspaper, shall be punishable with imprisonment which may extend to six months, or with fine, or with both.

Penalty for disseminating unauthorised news-sheets and newspapers

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, any offence punishable under sub-section (1), and any abetment of any such offence, shall be cognizable.

V of 1898.

Special provisions relating to the seizure of certain documents.

19. Where any newspaper, book or other document wherever made appears to the Local Government to contain any words, signs or visible representations of the nature described in section 4, sub-section (1), the Local Government may, by notification in the local official Gazette, stating the grounds of its opinion, declare every copy of the issue of the newspaper, and every copy of such book or other document to be forfeited to His Majesty, and thereupon any police-officer may seize the same wherever found in British India, and any Magistrate may by warrant authorise any police-officer not below the rank of Sub-Inspector to enter upon and search for the same in any premises where any copy of such issue or any such book or other document may be or may be reasonably suspected to be.

Power to declare certain publications forfeited and to issue search warrants for same.

20. The Chief Customs-officer or other officer authorised by the Local Government in this behalf may detain any package brought,

Power to detain packages containing

Indian Press (Emergency Powers). [ACT XXIII

*(Special provisions relating to the seizure of certain documents.
Powers of High Court.)*

ing certain
publications
when im-
ported into
British India.

brought, whether by land, sea or air, into British India which he suspects to contain any newspapers, books or other documents of the nature described in section 4, sub-section (1), and shall forthwith forward copies of any newspapers, books or other documents found therein to such officer as the Local Government may appoint in this behalf to be disposed of in such manner as the Local Government may direct.

Prohibition of
transmission
by post of
certain do-
cuments.

21. No unauthorised news-sheet or unauthorised newspaper shall be transmitted by post.

Power to
detain articles
being trans-
mitted by
post.

22. Any officer in charge of a post-office or authorised by the Post-Master General in this behalf may detain any article other than a letter or parcel in course of transmission by post, which he suspects to contain—

(a) any newspaper, book or other document containing words, signs or visible representations of the nature described in section 4, sub-section (1), or

(b) any unauthorised news-sheet or unauthorised newspaper,

and shall deliver all such articles to such officer as the Local Government may appoint in this behalf to be disposed of in such manner as the Local Government may direct.

Powers of High Court.

Application
to High Court
to set aside
order of
forfeiture.

23. (1) The keeper of a printing-press who has been ordered to deposit security under sub-section (3) of section 3, or the publisher of a newspaper who has been ordered to deposit security under sub-section (3) of section 7, or any person having an interest in any property in respect of which an order of forfeiture has been made under section 4, section 6, section 8, section 10 or section 19 may, within two months from the date of such order, apply to the High Court for the local area in which such order was made, to set aside such order, and the High Court shall decide if the newspaper, book or other document in respect of which the order was made did or did not contain any words, signs or visible representations of the nature described in section 4, sub-section (1).

(2) The

(Powers of High Court.)

(2) The keeper of a printing press in respect of which an order of forfeiture has been made under sub-section (2) of section 12 on the ground that it has been used in contravention of sub-section (1) of that section may apply to such High Court to set aside the order on the ground that the press was not so used.

24. Every such application shall be heard and determined by a Special Bench of the High Court composed of three Judges, or, where the High Court consists of less than three Judges, of all the Judges. Hearing by Special Bench.

25. (1) If it appears to the Special Bench on an application under sub-section (1) of section 23 that the words, signs or visible representations contained in the newspaper, book or other document in respect of which the order in question was made were not of the nature described in section 4, sub-section (1), the Special Bench shall set aside the order. Order of Special Bench setting aside forfeiture.

(2) If it appears to the Special Bench on an application under sub-section (2) of section 23 that the printing-press was not used in contravention of sub-section (1) of section 12, it shall set aside the order of forfeiture.

(3) Where there is a difference of opinion among the Judges forming the Special Bench, the decision shall be in accordance with the opinion of the majority (if any) of those Judges.

(4) Where there is no such majority which concurs in setting aside the order in question, the order shall stand.

26. On the hearing of an application under sub-section (1) of section 23 with reference to any newspaper, any copy of such newspaper published after the commencement of this Act may be given in evidence in aid of the proof of the nature or tendency of the words, signs or visible representations contained in such newspaper, in respect of which the order was made. Evidence to prove nature or tendency of newspapers.

27. Every High Court shall, as soon as conveniently may be, frame rules to regulate the procedure in the case of such applications, the amount of the costs thereof and the execution of orders passed thereon, and until such rules are framed the practice of such Court in proceedings other than suits and appeals shall apply, so far as may be practicable, to such applications. Procedure in High Court.

28. Every

Supplemental.

Service of
notices.

28. Every notice under this Act shall be sent to a Magistrate, who shall cause it to be served in the manner provided for the service of summonses under the Code of Criminal Procedure, 1898:

V of 1898

Provided that if service in such manner cannot by the exercise of due diligence be effected, the serving officer shall, where the notice is directed to the keeper of a press, affix a copy thereof to some conspicuous part of the place where the press is situate, as described in the keeper's declaration under section 4 of the Press and Registration of Books Act, 1867, ^{XXV of 1} and where the notice is directed to the publisher of a newspaper, to some conspicuous part of the premises where the publication of such newspaper is conducted, as given in the publisher's declaration under section 5 of the said Act; and thereupon the notice shall be deemed to have been duly served.

Conduct of
searches.

29. Every warrant issued under this Act shall, so far as it relates to a search, be executed in the manner provided for the execution of search warrants under the Code of Criminal Procedure, 1898.

V of 1898.

Jurisdiction
barred.

30. Every declaration of forfeiture purporting to be made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place, and no proceeding purporting to be taken under this Act shall be called in question by any Court, except the High Court on application under section 23, and no civil or criminal proceeding, except as provided by this Act, shall be instituted against any person for anything done or in good faith intended to be done under this Act.

Operation of
other laws
not barred.

31. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

Declarations
under Act
XXV of 1867
to be made
before certain
Magistrates.

32. So long as this Act remains in force, all declarations required to be made under section 4, section 5, section 8 and section 8A of the Press and Registration of Books Act, 1867, ^{XXV of 1} shall be made, in a Presidency-town before the Chief Presidency Magistrate, and elsewhere before the District Magistrate.

THE INDIAN FINANCE ACT, 1931.

(Made by the Governor General on the 30th March, 1931.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to vary the excise duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, to fix rates of income-tax and super-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to vary the excise duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, to fix rates of income-tax and super-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1931. Short title and extent.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, for the year beginning on the 1st day of April, 1931, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt Fixation of salt duty.

salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Amendment of
Schedule II to
Act VIII of
1894.

¹3. The amendments specified in the First Schedule to this Act shall be made in Schedule II to the Indian Tariff Act, 1894.

VIII of 1894

Additional
customs duties.

¹4. In addition to the duties payable under the Indian Tariff Act, 1894, and any other Act for the time being in force, there shall be levied and collected in every port to which that Act applies additional duties on the importation of articles specified in the first and second columns of the Second Schedule at the rates or obtained by the method shown against them in the third column thereof.

VIII of 1894.

Inland postage
rates.

5. For the year beginning on the 1st day of April, 1931, the schedule contained in the Third Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

VI of 1898.

Excise duty on
motor spirit.

¹6. In sub-section (1) of section 3 of the Motor Spirit (Duties) Act, 1917, for the words "six annas" the words "eight annas" shall be substituted.

II of 1917.

Income-tax and
super-tax.

7. (1) Income-tax for the year beginning on the 1st day of April, 1931, shall be charged at the rates specified in Part I of the Fourth Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1931, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Fourth Schedule.

XI of 1922

(3) For the purposes of the Fourth Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922.

XI of 1922.

Excise duty on
kerosene.

¹8. In the proviso to section 5 of the Indian Finance Act, 1922, for the words "one anna and six pies" the words "two annas and three pies" shall be substituted.

XII of 1922.

Amendment of
section 19, Act
X of 1923.

9. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1931" the figures "1932" shall be substituted.

X of 1923.

¹10. In

¹ This section came into effect on 1st March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (XVI of 1918).

xviii of 1930. ¹10. In sub-section (1) of section 3 of the Silver (Excise ^{Excise duty on silver.} Duty) Act, 1930, for the words "four annas" the words "six annas" shall be substituted.

SCHEDULE I.

Amendments to be made in Schedule II to the Indian Tariff Act, 1894.

[See section 3.]

1. For Items Nos. 28 to 33 inclusive the following Items shall be substituted, namely:—

			Rs. A.
"28	ALE, beer, porter, cider and other fermented liquors.	In barrels or other containers containing 27 oz. or more, per imperial gallon.	0 12
		In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	0 2
		In bottles containing less than 13½ oz. but not less than 10 oz., per bottle.	0 1
		In bottles containing less than 6½ oz. but not less than 5 oz., per bottle.	0 ½
		In other containers, per imperial gallon.	1 0
29	DENATURED SPIRIT . . .	<i>Ad valorem</i> . . .	7½ per cent.
30	SPIRITS (other than denatured spirit)—		
	(1) Brandy, gin, rum, whisky, and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.	Imperial gallon of the strength of London proof.	30 0
	(2) Liqueurs, cordials, mixtures and other preparations containing spirit (other than drugs and medicines)—		
	(i) entered in such a manner as to indicate that the strength is not to be tested :	Imperial gallon . . .	40 0
	(ii) not so entered . . .	Imperial gallon of the strength of London proof.	30 0

(3) Drugs

¹ This section came into effect on 1st March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (XVI of 1918).

SCHEDULE I—*contd.*

30	SPIRITS (other than denatured spirit)— <i>contd.</i>		Rs. A.
	(3) Drugs and medicines containing spirit—		
	(i) entered in such a manner as to indicate that the strength is not to be tested :	Imperial gallon . . .	30 0
	(ii) not so entered . . .	Imperial gallon of the strength of London proof. Imperial gallon . . .	21 14
	(4) Perfumed spirits . . .	Imperial gallon . . .	48 0
	Provided that—		
	(a) the duty on any article included in this Item shall in no case be less than the duty which would be charged if the article were included in Part V of this Schedule :		
	(b) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.		
31	WINES, not containing more than 42 per cent. of proof spirit—		
	(1) champagne and other sparkling wines.	Imperial gallon . . .	10 8
	(2) other sorts . . .	Imperial gallon . . .	6 0"

2. For Item No. 34 the following shall be substituted, namely:—

" 34	SUGAR, excluding confectionery (see No. 124)—		Rs. A.
	(1) Sugar, crystallised or soft 23 Dutch Standard and above.	Cwt.	7 4
	(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard.	Cwt.	6 12
	(3) Sugar, below 8 Dutch Standard and sugar candy.	Ad valorem	25 per cent. plus two rupees and twelve annas per cwt. 25 per cent."
	(4) Molasses	Ad valorem	25 per cent."

3. In Item No. 37A, in the Note thereto, for the words " amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions

SCHEDULE I—*concl'd.*

provisions of clause (a) of the said section shall be Rs. 7 per thousand", the words "deduction allowed under clause (a) of that section shall be calculated in all cases as if the cigarettes were classified under sub-item (a)" shall be substituted.

4. In Item No. 43BB, relating to silver bullion and coin, for the words "Four annas" in the fourth column, the words "Six annas" shall be substituted.

5. In Part V, the heading "SPICES" and Item No. 70 shall be omitted.

6. In Item No. 105, after the word "FILMS" the words "not exposed" shall be added.

7. After Item No. 124 and under the head "*I.—Food, Drink and Tobacco,*" the following item shall be inserted, namely:—

"124A | The following SPICES, namely:—

Cardamoms, cassia, cinnamon, cloves, nutmegs
and pepper."

8. After Item No. 134, the following item shall be inserted, namely:—

"134A | CINEMATOGRAF FILMS, exposed."

9. In Part VI, after Item No. 141, the following heading and Item shall be inserted, namely:—

"*III.—Miscellaneous and unclassified.*

141A | BETELNUTS."

SCHEDULE II.

SCHEDULE II.

Articles liable to an additional duty of customs, and additional duties leviable thereon.

[See section 4.]

References to Part and No. of Item in Schedule II to the Indian Tariff Act, 1894.	Description of articles liable to additional duty.	Rate of additional duty or method of obtaining it.
PART II.		
27 . . .	FISH, SALTED, wet or dry . . .	5 per cent. <i>ad valorem</i> .
37 . . .	CIGARS	15 per cent. <i>ad valorem</i> .
37A . . .	CIGARETTES	Re. 1 annas 8 per thousand.
38 . . .	All other sorts of TOBACCO manufactured.	Twelve annas per pound.
40 . . .	KEROSENE; also any other mineral oil included in Item No. 40.	9 pies per imperial gallon.
40A . . .	MOTOR SPIRIT	2 annas per imperial gallon.
41 . . .	MINERAL OIL— (1) ordinarily used for the batching of jute or other fibre, as specified in sub-item (1) of Item No. 41; (2) not ordinarily used for any other purpose than for lubrication, as specified in sub-item (2) of Item No. 41; (3) not ordinarily used except as fuel or for some sanitary or hygienic purposes, as specified in sub-item (3) of Item No. 41.	Rs. 2 annas 8 per ton. 4 pies per gallon. 2½ per cent. <i>ad valorem</i> .
42 . . .	All ARMS, and other articles included in Item No. 42.	10 per cent. <i>ad valorem</i> .
42A . . .	MOTOR CARS, motor cycles and other articles included in Item No. 42A.	10 per cent. <i>ad valorem</i> .

SCHEDULE II—*contd.*

References to Part and No. of Item in Schedule II to the Indian Tariff Act, 1894.	Description of articles liable to additional duty.	Rate of additional duty or method of obtaining it.
PART II—<i>contd.</i>		
430 . .	ARTIFICIAL SILK YARN and THREAD.	2½ per cent. <i>ad valorem</i> .
45A . .	SILK MIXTURES, all sorts included in Item No. 45A.	7½ per cent. <i>ad valorem</i> .
460 . .	PORTLAND CEMENT (excluding white portland cement).	Rs. 2 per ton.
PART IV.		
Nos. 58 to 64 inclusive	All articles for the time being included in Part IV of the Second Schedule.	2½ per cent. <i>ad valorem</i> .
PART V.		
Nos. 65 to 123 inclusive.	All articles for the time being included in Part V of the Second Schedule, excluding "raw hemp" comprised in Item No. 78.	5 per cent. <i>ad valorem</i> .
PART VI.		
Nos. 124 to 141, inclusive, except Nos. 124A and 134A.	All articles for the time being included in Part VI of the Second Schedule, except— (1) the following SPICES, namely— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper (<i>see</i> No. 124A); (2) CINEMATOGRAPH FILMS, exposed (<i>see</i> No. 134A); and (3) BETELNUTS (<i>see</i> No. 141A).	10 per cent. <i>ad valorem</i> .
PART VII.		
156A . .	COTTON PIECE-GOODS—all sorts included in Item No. 156A.	The figures for the rates of the <i>ad valorem</i> duties shall be deemed to be increased by 5 in each case.

SCHEDULE III.

SCHEDULE III.

Schedule to be inserted in the Indian Post Office Act, 1898.

[See section 5.]

“ THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[See section 7.]

Letters.

For a weight not exceeding two and a half tolas. One anna.
 For every two and a half tolas, or fraction thereof, exceeding two and a half tolas. One anna.

Postcards.

Single Half an anna.
 Reply One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof . Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas . Quarter of an anna.
 For a weight exceeding eight tolas and not exceeding twenty tolas. Half an anna.
 For every twenty tolas, or fraction thereof, exceeding twenty tolas. Half an anna.

Parcels.

For a weight not exceeding twenty tolas . Two annas.
 For a weight exceeding twenty tolas and not exceeding forty tolas. Four annas.
 For every forty tolas, or fraction thereof, exceeding forty tolas. Four annas.”

SCHEDULE IV.

SCHEDULE IV.

[See section 7.]

PART I.

Rates of Income-tax.

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—

	Rate.
(1) When the total income is less than Rs. 2,000.	Nil.
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Six pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Nine pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000.	One anna in the rupee.
(5) When the total income is Rs. 15,000 or upwards, but is less than Rs. 20,000.	One anna and four pies in the rupee.
(6) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna and seven pies in the rupee.
(7) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and eleven pies in the rupee.
(8) When the total income is Rs. 40,000 or upwards, but is less than Rs. 1,00,000.	Two annas and one pie in the rupee.
(9) When the total income is Rs. 1,00,000 or upwards.	Two annas and two pies in the rupee.

B. In the case of every company and registered firm, whatever its total income.

Two annas and two pies in the rupee.

PART II.

SCHEDULE IV—*contd.*

PART II.

Rates of Super-tax.

In respect of the excess over thirty thousand rupees of total income—

	Rate.
(1) In the case of every company—	
(a) in respect of the first twenty thousand rupees of such excess.	<i>Nil.</i>
(b) for every rupee of the remainder of such excess.	One anna in the rupee.
(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first forty-five thousand rupees of such excess.	<i>Nil.</i>
(ii) for every rupee of the next twenty-five thousand rupees of such excess.	One anna and three pies in the rupee.
(b) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company—	
(i) for every rupee of the first twenty thousand rupees of such excess.	Nine pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	One anna and three pies in the rupee.
(c) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(i) for every rupee of the next fifty thousand rupees of such excess.	One anna and nine pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	Two annas and three pies in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess.	Two annas and nine pies in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess.	Three annas and three pies in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess.	Three annas and nine pies in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess.	Four annas and three pies in the rupee.

SCHEDULE IV—*concl'd.*PART II—*cont'd.**Rates of Super-tax—cont'd.*

	Rate.
(vii) for every rupee of the next fifty thousand rupees of such excess.	Four annas and nine pies in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess.	Five annas and three pies in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess.	Five annas and nine pies in the rupee.
(x) for every rupee of the remainder of such excess.	Six annas and three pies in the rupee.

THE INDIAN FINANCE (SUPPLEMENTARY AND EXTENDING) ACT, 1931.

(Made by the Governor General on the 28th November, 1931.)

An Act to supplement the Indian Finance Act, 1931, and to extend the operation of its temporary provisions.

WHEREAS it is expedient to supplement the Indian Finance Act, 1931, and to extend the operation of its temporary provisions to the financial year beginning on the 1st April, 1932; It is hereby enacted as follows:—

1. This Act may be called the Indian Finance (Supplementary and Extending) Act, 1931. Short title.

2. The operation of section 2 of the Indian Finance Act, 1931, fixing the rate of salt duty for the year beginning on the 1st April, 1931, of section 5 of the said Act and the Third Schedule thereto as amended by section 6 of this Act, fixing inland postage rates for the said year, and of section 7 of the said Act and the Fourth Schedule thereto as amended by sections 7, 8 and 9 of this Act, fixing rates of income-tax and super-tax for the said year, is hereby extended to the 31st day of March, 1933. Extension to the next financial year of the operation of the temporary provisions of the Indian Finance Act, 1931.

¹ 3. (1) The amendments specified in Part I of Schedule I to this Act shall be made in Schedule II to the Indian Tariff Act, 1894. Amendment of the Second Schedule to the Indian Tariff Act, 1894, and the Indian Finance Act, 1931.

(2) The amendment specified in Part II of Schedule I to this Act shall be made in Schedule II to the Indian Finance Act, 1931.

¹ 4. Where any goods chargeable with a duty of customs under Part II, Part IV, Part V, Part VI or Part VII of Schedule II to the Indian Tariff Act, 1894, as amended by Additional customs duties. section

¹ This section came into effect on 30th September, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (XVI of 1931).

section 3, or under any of the said Parts read with any other enactment or with any notification of the Governor General in Council for the time being in force, are assessed to duty, there shall be levied and collected as an addition to and in the same manner as the total amount so chargeable, a sum equal to one quarter of such total amount :

Provided that salt chargeable with duty under Item No. 35 of the said Part II shall not be liable to two such additions of duty :

Provided further that such addition of duty shall not be levied and collected on—

- (a) raw cotton, comprised in Item No. 41A,
- (b) dyes and colours, comprised in Item No. 58A, or
- (c) machinery, comprised in Items Nos. 59A, 59B, 59C and 59D,

of the said Schedule as amended by section 3.

Additional
excise and
other duties.

¹ 5. Where any salt, motor spirit, kerosene or silver chargeable with duty under the Indian Salt Act, 1882, or under XII of 1882. the Motor Spirit (Duties) Act, 1917, or under the Indian II of 1917. Finance Act, 1922, or under the Silver (Excise Duty) Act, XII of 1922. 1930, or under any of the said Acts read with any other enact- XVIII of 1930. ment or with any notification of the Governor General in Council for the time being in force, is assessed to duty, there shall be levied and collected, as an addition to and in the same manner as the total amount so chargeable, a sum equal to one quarter of such total amount.

Increase of
certain inland
postage rates.

6. In section 5 of the Indian Finance Act, 1931, the following proviso shall be added, namely:—

“ Provided that from a date to be appointed in this behalf by the Governor General in Council, by notification in the Gazette of India, each rate specified in the said Schedule in respect of letters and single postcards shall be increased by one quarter of an anna and the rate specified in respect of reply postcards shall be increased by half an anna.”

7. (1) In

¹ This section came into effect on 30th September, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (XVI of 1931).

1931.] *Indian Finance (Supplementary and Extending).*

7. (1) In Part I of Schedule IV to the Indian Finance Act, 1931, for the item—

Lowering of limits of total income liable to income-tax.

“When the total income is less than Rs. 2,000 Nil.”

the following shall be substituted, namely:—

“When the total income is Rs. 1,000 or upwards but is less than Rs. 2,000 Four pies in the rupee.”:

Provided that for the year beginning on the 1st day of April, 1931, the rate chargeable on any such total income shall be two pies in the rupee only.

(2) For the purpose of assessing and collecting the tax imposed by the proviso to sub-section (1),—

XI of 1922.

(a) the Indian Income-tax Act, 1922, shall be deemed to be subject to the adaptations set out in Part I of Schedule II to this Act, and

(b) the Central Board of Revenue may make rules—

XI of 1922.

(i) making such further adaptations in the Indian Income-tax Act, 1922, as may seem to it to be necessary to secure that the tax shall be equitably levied, and

(ii) regulating the procedure of income-tax authorities in securing the assessment and collection of the tax and the granting of refunds arising therefrom.

8. (1) In respect of the year beginning on the 1st day of April, 1931, each rate of income-tax and super-tax specified in Schedule IV to the Indian Finance Act, 1931, excluding the rate imposed by section 7, shall be increased by one eighth of its amount.

Additional income-tax and super-tax for the current financial year.

(2) For the purpose of assessing and collecting the additional tax imposed by sub-section (1),—

XI of 1922.

(a) the Indian Income-tax Act, 1922, shall be deemed to be subject to the adaptations set out in Part II of Schedule II to this Act, and

(b) the Central Board of Revenue may make rules—

XI of 1922.

(i) making such further adaptations in the Indian Income-tax Act, 1922, as may seem to it to be necessary to secure that the additional tax shall be equitably levied, and

(ii) regulating

Indian Finance (Supplementary and Extending). [1931.

- (ii) regulating the procedure of income-tax authorities in securing the assessment and collection of the tax and the granting of refunds arising therefrom.

Additional
income-tax
and super-
tax for the
next financial
year.

9. In respect of the year beginning on the 1st day of April, 1932, each rate of income-tax and super-tax specified in Schedule IV to the Indian Finance Act, 1931, excluding the rate imposed by section 7, shall be increased by one fourth of its amount.

Amendment
of section 19,
Act X of
1923.

10. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1932" the figures^X of 1923. "1933" shall be substituted.

SCHEDULE I.

(See section 3.)

PART I.

Amendments to be made in Schedule II of the Indian Tariff Act, 1894.

1. Item No. 7 shall be deleted.
2. In Part I, the heading "DYES AND COLOURS" and Item No. 14C shall be omitted.
3. In Part I, the heading "MACHINERY", and Items Nos. 18A, 18B, 18C and 18D shall be omitted.
4. In Item No. 27A, for the figures "1 4" in the last column the words "One rupee" shall be substituted.
5. In Item No. 34,—
 - (a) in sub-item (1), for the figures "23" the figure "8" shall be substituted;
 - (b) sub-item (2) shall be omitted; and
 - (c) sub-items (3) and (4) shall be re-numbered as sub-items (2) and (3).

6. After

SCHEDULE I—*contd.*

PART I—*contd.*

6. After Item No. 41, and under the general head “*II.—Raw Materials and produce and articles mainly un-manufactured*”, the following heading and item shall be inserted, namely:—

“TEXTILE MATERIALS.

41A	COTTON, raw . . .	Pound . . .	Six pies.”
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7. In Part II, under the general head “*III.—Articles wholly or mainly manufactured*”, the following heading and item shall be inserted, namely:—

“APPAREL.

41B	BOOTS AND SHOES	<i>Ad valorem</i> . .	20 per cent. or 4 annas per pair, whichever is higher.”
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8. In Item No. 43C, for the figures “ $7\frac{1}{2}$ ” in the last column, the figures “ $12\frac{1}{2}$ ” shall be substituted.

9. In Item No. 45A, after the word “silk”, wherever it occurs, the words “or artificial silk” shall be inserted.

9A. In Item No. 46D, for the figure “5”, the figure “8” shall be substituted.

10. In Part IV, under the general head “*III.—Articles wholly or mainly manufactured*”, the following heading and item shall be inserted, namely:—

“DYES AND COLOURS.

58A	DYES derived from coal-tar, and coal-tar derivatives, used in any dye- ing process.”
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11. After Item No. 59, the following heading and items shall be inserted, namely:—

“MACHINERY.

59A	MACHINERY, namely, such of the following articles as are not otherwise specified:—
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(1)	prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;
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(2) machines

SCHEDULE I—contd.

PART I—contd.

- (2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;
- (3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;
- (4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;
- (5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.

Note.—The term 'industrial system' used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.

50B The following **TEXTILE MACHINERY AND APPARATUS** by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiples box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.

59C **PRINTING AND LITHOGRAPHIC MATERIAL**, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electrotypes blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronz-

ing

SCHEDULE I—*contd.*

PART I—*concl'd.*

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| 59D | <p>ing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue but excluding ink and paper.</p> <p>COMPONENT PARTS OF MACHINERY, as defined in Nos. 59A, 59B and 59C, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:</p> <p>Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable."</p> |
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12. In Item No. 85,—

- (a) the words " boots and shoes " shall be omitted;
- (b) after the words " silk mixtures " the words " or of artificial silk or artificial silk mixtures, and boots and shoes " shall be added.

13. In Item No. 100, after the word " silk ", wherever it occurs, except in the seventh sub-item, the words " or artificial silk " shall be inserted.

14. In Item No. 100A, after the word " silk ", wherever it occurs, the words " or artificial silk " shall be inserted.

15. After Item No. 126, the following heading and item shall be inserted, namely:—

" CHEMICAL DRUGS AND MEDICINES.

127	CAMPHOR."
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16. After Item No. 128, the following item shall be inserted, namely:—

" 128A	ELECTRIC BULBS."
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17. In Item No. 133, after the word " silk ", wherever it occurs, the words " or artificial silk " shall be inserted.

PART II.

SCHEDULE I—*concl'd.*

PART II.

Amendment to be made in Schedule II to the Indian Finance Act, 1931.

In the entry relating to “ Part IV, Nos. 58 to 64 inclusive ”, for the words in the second column the following shall be substituted, namely :—

“ All articles for the time being included in Part IV of the Second Schedule, except— (1) Dyes and Colours comprised in Item No. 58A, and (2) Machinery, comprised in Items Nos. 59A, 59B, 59C and 59D.”
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SCHEDULE II.

Adaptations of the Indian Income-tax Act, 1922.

PART I.

(See section 7.)

Adaptations for the assessment and collection of income-tax in the current financial year on total incomes of Rs. 1,000 and upward and less than Rs. 2,000.

1. For the purposes of the proviso to sub-section (2) of section 18 of the Indian Income-tax Act, 1922, any person responsible for paying any income less than Rs. 2,000 chargeable under the head “ Salaries ” shall be deemed to have failed to deduct income-tax at the time of making all payments made before the commencement of this Act, and such person may make the adjustments permitted by that proviso.

2. Notwithstanding that the Income-tax Officer has assessed the total income of an assessee under section 23 of the Indian Income-tax Act, 1922, and has found that nothing is payable thereon, he may proceed to determine the sum payable by such assessee by virtue of section 7 of this Act, and such sum shall, for the purposes of the Indian Income-tax Act, 1922, be deemed to be a sum determined under section 23 of that Act.

PART II.

SCHEDULE II—*contd.*

PART II.

(*See section 8.*)

Adaptations for the assessment and collection of additional income-tax and super-tax in the current financial year.

1. For the purposes of the proviso to sub-section (2) of section 18 of the Indian Income-tax Act, 1922, any person responsible for paying any income chargeable under the head "Salaries" shall be deemed to have made a deficient deduction in respect of the additional income-tax imposed by section 8 of this Act at the time of making all payments made before the commencement of this Act, and such person may make the adjustments permitted by that proviso.

2. Notwithstanding that the Income-tax Officer has assessed the total income of an assessee and has determined the sum payable thereon under section 23 of the Indian Income-tax Act, 1922, he may proceed to determine the further sum payable by such assessee by virtue of section 8 of this Act, and such further sum shall, for the purposes of the Indian Income-tax Act, 1922, be deemed to be a sum determined under section 23 of that Act.

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